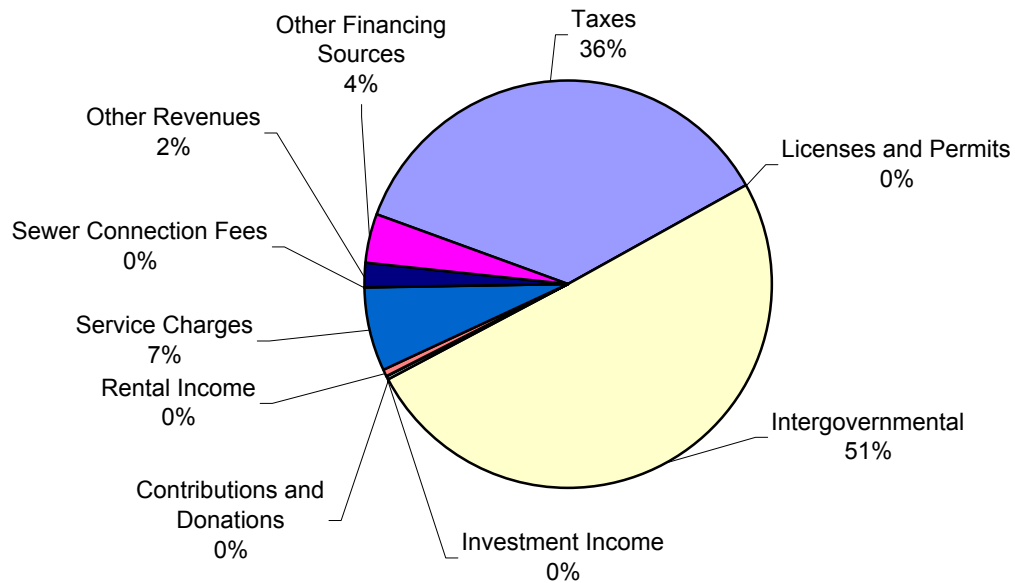


# General Funds Revenue

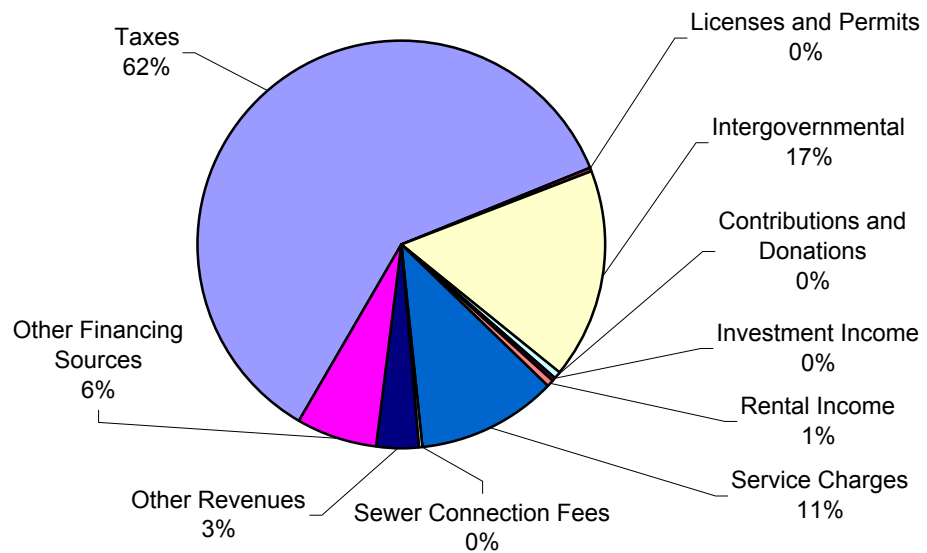
FY 2006-07 Approved Budget

## Revenue Including DSS Pass Through

Pass Through Funds: \$253.787.878



## Revenue Excluding DSS Pass Through



# General Fund Revenues

Funds: 101,102,103,125,150

Source of Revenue	2004-2005 Actual Revenue	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
<b>▼ General Fund</b>					
▼ Taxes	\$179,348,393	\$183,865,338	\$190,050,814	\$188,427,101	\$199,969,438
Current Taxes	\$143,154,258	\$148,381,669	\$151,400,000	\$152,949,077	\$162,156,808
Prior Year Taxes	\$3,242,047	\$3,000,000	\$3,300,112	\$2,500,000	\$3,400,000
1 Cent Sales Tax	\$19,773,523	\$19,968,290	\$20,868,290	\$20,567,339	\$20,924,451
1/2 Cent Sales Tax #3	\$8,043,602	\$8,270,266	\$9,111,623	\$8,270,266	\$8,597,760
City Sales Tax Distribution	\$3,295,429	\$3,200,000	\$3,500,000	\$3,200,000	\$3,300,000
County Occupancy Taxes	\$500,000	\$470,113	\$0	\$440,419	\$440,419
Other Misc. Taxes	\$1,339,535	\$575,000	\$1,870,789	\$500,000	\$1,150,000
▼ Licenses and Permits	\$970,019	\$982,300	\$700,640	\$798,000	\$803,000
FINANCE	\$390,638	\$340,000	\$292,018	\$340,000	\$340,000
TAX ADMINISTRATION	\$21,079	\$15,000	\$1,359	\$15,000	\$20,000
COUNTY SHERIFF	\$4,030	\$5,300	\$4,065	\$3,000	\$3,000
ENVIRONMENTAL ENGINEERING	\$554,271	\$622,000	\$403,198	\$440,000	\$440,000
▼ Intergovernmental	\$279,591,310	\$292,839,402	\$293,574,344	\$335,154,181	\$316,825,150
COUNTY ADMINISTRATION	\$0	\$0	\$0	\$100,000	\$90,000
FINANCE	\$2,433,387	\$2,035,395	\$2,300,330	\$2,076,418	\$1,748,924
TAX ADMINISTRATION	\$128,933	\$84,413	\$848,322	\$0	\$143,200
ELECTIONS	\$58,518	\$0	\$0	\$0	\$0
GENERAL SERVICES	\$40,145	\$35,350	\$31,487	\$136,664	\$136,664
VETERANS SERVICES	\$2,000	\$2,000	\$0	\$2,000	\$2,000
COUNTY SHERIFF	\$1,322,092	\$909,685	\$1,593,302	\$3,561,987	\$3,705,649
FIRE MARSHAL	\$412,186	\$174,129	\$899,386	\$174,551	\$175,956
CRIMINAL JUSTICE PARTNERSHIP	\$491,815	\$337,134	\$407,763	\$222,732	\$367,188
YOUTH HOME	\$14,303	\$15,000	\$14,262	\$15,000	\$15,000
EMERGENCY MEDICAL SERVICES	\$30,258	\$40,000	\$37,502	\$24,230	\$29,230
COOPERATIVE EXTENSION SERVICE	\$358,108	\$355,500	\$314,241	\$526,538	\$433,269
SOIL AND WATER CONSERVATION	\$22,500	\$20,000	\$40,526	\$43,000	\$43,000
PUBLIC HEALTH	\$2,304,502	\$2,452,271	\$2,544,238	\$2,486,294	\$2,664,021
MENTAL HEALTH	\$13,789,351	\$14,177,180	\$16,523,480	\$16,811,416	\$16,811,416
SOCIAL SERVICES	\$257,446,012	\$271,008,382	\$266,868,446	\$307,878,742	\$289,379,480
YOUTH COORDINATING BOARD	\$15,500	\$0	\$0	\$0	\$0
OTHER HUMAN SERVICES	\$471,322	\$833,419	\$895,779	\$843,433	\$828,977
LIBRARY	\$250,378	\$359,544	\$255,280	\$251,176	\$251,176
▼ Contributions and Donations	\$490,120	\$338,409	\$553,736	\$1,222,744	\$1,770,648
COUNTY SHERIFF	\$7,000	\$0	\$20,926	\$0	\$0
CRIMINAL JUSTICE PARTNERSHIP	\$1,000	\$0	\$1,200	\$0	\$0
EMERGENCY MEDICAL SERVICES	\$0	\$0	\$60,000	\$0	\$0
SOCIAL SERVICES	\$452,030	\$315,909	\$468,416	\$1,212,744	\$1,760,648

# General Fund Revenues

Funds: 101,102,103,125,150

Source of Revenue	2004-2005 Actual Revenue	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
LIBRARY	\$30,090	\$22,500	\$3,194	\$10,000	\$10,000
▽ Investment Income	\$879,148	\$1,213,935	\$993,660	\$1,268,562	\$1,308,562
FINANCE	\$862,661	\$1,213,935	\$982,574	\$1,268,562	\$1,308,562
REGISTER OF DEEDS	\$8,659	\$0	\$2,343	\$0	\$0
COUNTY SHERIFF	\$4,411	\$0	\$8,736	\$0	\$0
PUBLIC HEALTH	\$3,417	\$0	\$7	\$0	\$0
▽ Rental Income	\$1,519,245	\$1,530,716	\$1,528,376	\$1,521,000	\$1,521,000
FINANCE	\$3,250	\$0	\$2,225	\$0	\$0
GENERAL SERVICES	\$10,833	\$26,000	\$21,028	\$20,000	\$20,000
CRIMINAL JUSTICE PARTNERSHIP	\$5,162	\$4,716	\$5,120	\$1,000	\$1,000
EMERGENCY MEDICAL SERVICES	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
ENVIRONMENTAL ENGINEERING	\$0	\$0	\$3	\$0	\$0
▽ Service Charges	\$35,949,894	\$30,499,178	\$39,474,021	\$39,580,379	\$40,200,642
BOARD OF COUNTY COMMISSIONERS	\$489	\$1,600	\$19	\$2,000	\$2,000
FINANCE	\$800	\$0	\$66,987	\$0	\$0
TAX ADMINISTRATION	\$1,108,658	\$883,300	\$1,128,034	\$911,400	\$1,036,400
LEGAL	\$155,967	\$5,000	\$1,627	\$2,500	\$2,500
ELECTIONS	\$2,754	\$207,440	\$202,555	\$1,000	\$1,000
REGISTER OF DEEDS	\$3,573,810	\$3,268,765	\$3,694,907	\$3,400,000	\$3,501,500
GENERAL SERVICES	\$1,685,855	\$1,714,409	\$1,719,359	\$1,684,410	\$1,684,410
COUNTY SHERIFF	\$754,906	\$682,500	\$872,485	\$753,500	\$753,500
FIRE MARSHAL	\$70,489	\$40,000	\$51,248	\$45,000	\$45,000
CRIMINAL JUSTICE PARTNERSHIP	\$2,420	\$60,000	\$1,540	\$0	\$0
YOUTH HOME	\$415,496	\$325,000	\$337,584	\$337,584	\$348,554
EMERGENCY MEDICAL SERVICES	\$2,864,840	\$3,073,664	\$4,870,830	\$3,000,000	\$3,275,000
COOPERATIVE EXTENSION SERVICE	\$0	\$0	\$5,447	\$8,000	\$8,000
PUBLIC HEALTH	\$2,536,852	\$2,663,694	\$2,445,986	\$2,432,473	\$2,540,266
MENTAL HEALTH	\$22,483,246	\$17,076,000	\$23,815,798	\$26,505,000	\$26,505,000
SOCIAL SERVICES	\$43,431	\$204,484	\$31,914	\$212,512	\$212,512
LIBRARY	\$249,455	\$293,322	\$227,701	\$285,000	\$285,000
NONDEPARTMENTAL	\$425	\$0	\$0	\$0	\$0
▽ Sewer Connection Fees	\$700,549	\$501,300	\$600,373	\$603,000	\$603,000
ENVIRONMENTAL ENGINEERING	\$1,265	\$1,300	\$1,500	\$3,000	\$3,000
OTHER ENVIRON. PROTECTION	\$699,284	\$500,000	\$598,873	\$600,000	\$600,000
▽ Other Revenues	\$816,505	\$396,121	\$1,300,465	\$469,600	\$566,584
FINANCE	\$216,199	\$240,521	\$418,831	\$150,000	\$221,984
TAX ADMINISTRATION	\$124,968	\$0	\$209,442	\$50,000	\$75,000
REGISTER OF DEEDS	(\$45)	\$0	\$30	\$0	\$0
GENERAL SERVICES	\$6,200	\$4,000	\$6,307	\$5,000	\$5,000

# General Fund Revenues

Funds: 101,102,103,125,150

Source of Revenue	2004-2005 Actual Revenue	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
COUNTY SHERIFF	\$46,593	\$6,000	\$294,504	\$3,000	\$3,000
EMERGENCY MEDICAL SERVICES	\$54,018	\$5,000	\$570	\$5,000	\$5,000
ENVIRONMENTAL ENGINEERING	\$21,200	\$0	\$46,500	\$21,000	\$21,000
PUBLIC HEALTH	\$455	\$600	\$600	\$600	\$600
MENTAL HEALTH	\$347,005	\$140,000	\$323,724	\$235,000	\$235,000
LIBRARY	(\$88)	\$0	(\$43)	\$0	\$0
▽ Other Financing Sources	\$2,544,242	\$16,896,210	\$7,067,546	\$19,430,682	\$20,555,798
Transfers from Other Funds	\$856,455	\$961,755	\$1,305,878	\$1,339,755	\$1,653,606
Transfer from Capital Finance Plan	\$500,000	\$0	\$0	\$0	\$0
Transfer from Community Health	\$1,187,787	\$3,534,455	\$3,656,668	\$3,534,455	\$4,346,255
Bank Financing	\$0	\$0	\$2,105,000	\$2,156,472	\$2,155,937
Fund Balance Appropriated	\$0	\$12,400,000	\$0	\$12,400,000	\$12,400,000
► General Fund Total	\$502,809,424	\$529,062,909	\$535,843,975	\$588,475,249	\$584,123,822
▽ Risk Management	\$2,026,817	\$2,082,576	\$2,172,325	\$2,418,955	\$2,277,757
Charges for Services	\$1,928,677	\$2,082,576	\$2,091,691	\$2,417,889	\$2,277,186
Interest/Other	\$73,238	\$0	\$0	\$1,066	\$571
From General Fund	\$24,901	\$0	\$75,099	\$0	\$0
▽ Swap Fund	\$329,458	\$0	\$545,336	\$0	\$470,876
▽ Capital Financing	\$34,839,781	\$39,108,597	\$38,122,096	\$38,945,606	\$31,508,491
Current Taxes	\$17,865,300	\$19,647,025	\$20,000,000	\$20,267,593	\$11,896,364
Prior Year Taxes	\$300,018	\$0	\$387,474	\$0	\$0
1/2 Cent Sales Tax #1	\$7,176,956	\$7,284,428	\$7,284,428	\$7,502,961	\$7,612,228
1/2 Cent Sales Tax #2	\$7,094,546	\$7,163,177	\$7,163,177	\$7,378,072	\$7,485,520
County Occupancy Taxes	\$1,933,608	\$1,950,820	\$2,102,100	\$2,236,425	\$2,236,424
Interest Income/Other Rev.	\$469,352	\$473,147	\$427,317	\$445,555	\$445,555
Fund Balance Appropriated	\$0	\$2,590,000	\$757,600	\$1,115,000	\$1,832,400
▽ Cafeteria Plan	\$11,385,638	\$12,460,003	\$12,460,088	\$13,281,896	\$13,250,808
Cafeteria Plan	\$10,294,997	\$11,282,003	\$11,282,088	\$11,934,175	\$11,934,175
Transfer from General Fund	\$1,103,100	\$1,178,000	\$1,178,000	\$1,347,721	\$1,316,633
Total General Funds Revenue	\$551,391,117	\$582,714,085	\$589,143,820	\$643,121,706	\$631,631,754
Transfer from GF to Cafeteria Plan	(\$1,103,100)	(\$1,178,000)	(\$1,178,000)	(\$1,347,721)	(\$1,316,633)
Total General Funds Revenue	\$550,288,017	\$581,536,085	\$587,965,820	\$641,773,985	\$630,315,121

## REVENUE HIGHLIGHTS

### Assessed Valuation/Property Taxes

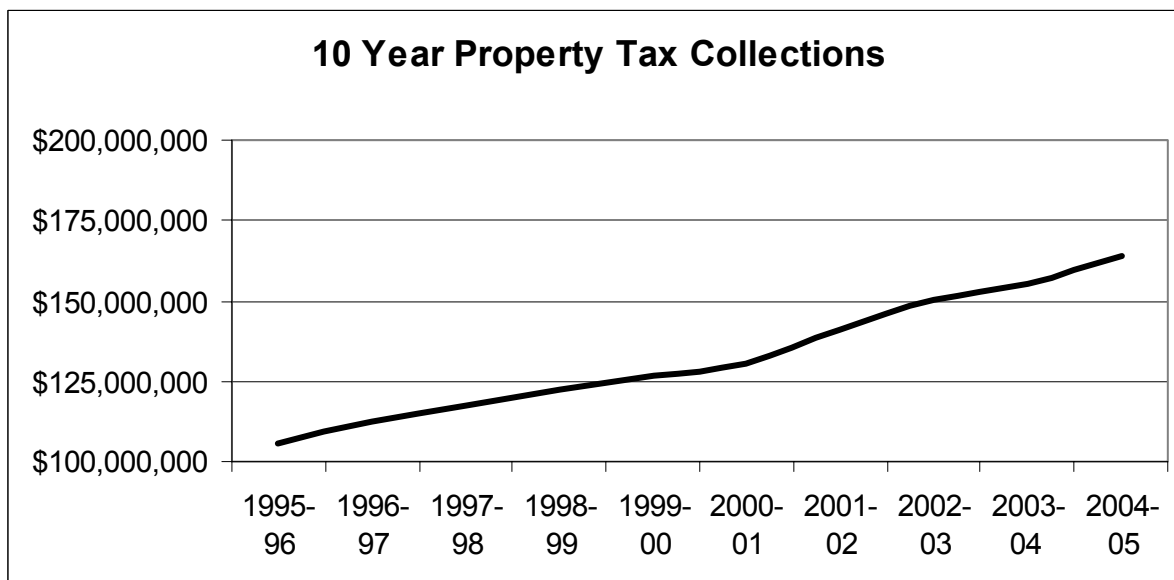
Durham County's largest source of revenue to support operations is derived from the ad valorem property tax. For Fiscal Year (FY) 2006-2007, the property tax rate is \$.809 per \$100 of assessed valuation. Overall the increase in valuation is estimated at 2.85%. Real property and personal values are projected to show increases from the prior year, while auto values are project to decrease slightly in FY2006-2007, and public service values are projected to remain the same.

The collection of taxes from delinquent or prior years' taxes also is budgeted and provides additional revenue for support of the General Fund. In FY2005-2006 the County will receive an estimated \$3.7 million in prior years' taxes, and \$3.4 million is budgeted for FY2006-2007.

	<b>FY2006 Adopted</b>	<b>FY2006 Actual</b>	<b>FY2007 Budget Estimate</b>	<b>% Change FY2007 from FY2006 actual</b>
Real Property	\$16,807,856,693	\$16,774,399,216	\$17,350,763,943	3.44%
Auto Value	\$1,542,589,162	\$1,542,363,476	\$1,525,000,000	-1.13%
Personal Value	\$2,320,387,420	\$2,469,472,228	\$2,517,748,113	1.95%
Public Service	\$510,000,000	\$515,456,602	\$515,456,602	0.00%
<b>Total</b>	<b>\$21,180,833,275</b>	<b>\$21,301,691,522</b>	<b>\$21,908,968,658</b>	<b>2.85%</b>

The county's property tax collection rate continues to improve, from budgeted levels of 97.5% and 98.06% in prior years to a collection rate of 98.20% in FY2006-2007. One cent on the property tax rate will generate just over \$2.15 million.

For budgeting purposes, the County formed a workgroup consisting of the Tax Administrator, Tax Assessor, Tax Collector, Finance Director and Budget Director. Shortly after the January 1 when values for real and personal property had been updated in the county's database, this workgroup convened and discussed budget estimates for the upcoming fiscal year. The workgroup met at least twice over the spring to finalize tax valuation estimates for use in the upcoming budget. Public service estimates are provided by the State, and auto values were reviewed and projected using trend analysis.



## Sales Tax

Sales taxes represent the second largest revenue source for Durham County outside of property taxes, and are collected by the State and distributed back to the county on a monthly basis. Out of a total of 7% charged on most retail items 2.5% is allocated to county and municipal governments. This two and half cents for every retail dollar is broken up into four distinct sales tax entities, usually described by the State statute article number that made it law.

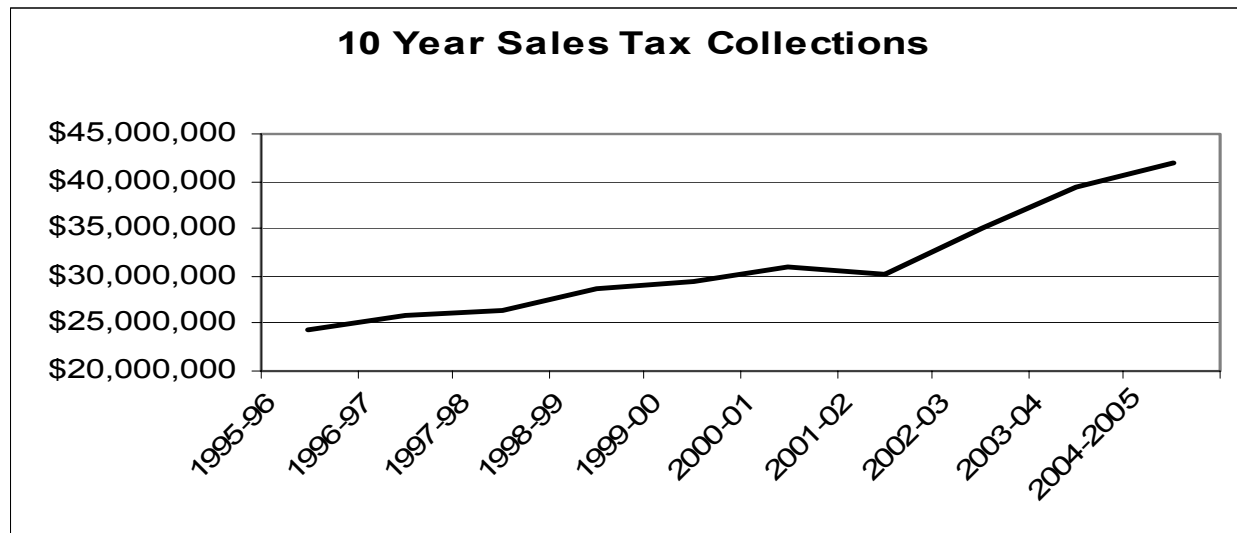
Article 39 sales tax is a one-cent tax on every retail dollar and is collected based on where the retail item is actually received ("point of delivery"). An example is when an individual purchases a shirt at a local mall, this shirt may cost \$50, creating a collection of Article 39 sales tax of \$0.50, which will go to the county and/or municipality that the mall resides in as long as the individual leaves with the merchandise. If the individual were to send the item to another county for delivery, then the tax could be reflected in that county's collections. This particular sales tax is Durham County's single largest sales tax and generally reflects the broadest retail sales trends within the county.

Article 40 and 42 sales taxes are half-cent taxes on every retail dollar, but differ from the Article 39 sales tax in that they are collected based on statewide retail sales and then distributed to counties and municipalities based on the percentage of the state population residing within the county and/or municipality. These taxes are reflect the broadest retail trends across the whole state, and are less affected by retail sales growth in any one particular local government jurisdiction. These two taxes have stipulations attached to them by the State legislature directing that 30% of the Article 40 and 60% of the Article 42 sales tax revenue distributed to local governments be allocated for school capital needs. Durham County allots the full amount of revenue collected from these two sales taxes to the support of capital projects, of which public school projects make up the largest amount.

The Article 44 half-cent sales tax was recently created by the State Legislature to offset the loss of state reimbursements to local governments which were cut approximately 3 years ago. This tax is different from the other three sales taxes in that half of it is collected from "point of delivery" retail sales similar to the Article 39 sales tax, and half of it is collected statewide and distributed on a per capita basis similar to the Article 40 and 42 sales taxes. For Durham County this sales tax, has partially offset the lost state reimbursements, however, it will not fully cover those reimbursements for at least an estimated 10 years. The State has approved a "hold harmless" provision for counties and municipalities such as Durham County, such that a payment is made to fill in the shortfall for revenues not received from the Article 44 collections. In FY2006-2007 the County will receive \$1.27 million in "hold harmless" funds from the State.

Estimating sales tax revenue collection, as part of a budget process, is highly dependent on historical trending of sales tax growth and variability, as well as assessing the economic outlook of state, the county and/or municipality. The Budget office has used conservative growth estimates over the last few years, as statewide the economy has been slow to recover. Durham County has estimated an overall 2.01% growth in all local sales taxes for FY2006-2007.

Sales Tax Collections	Article 40 (1/2 Cent)	Article 42 (1/2 Cent)	Article 44 (1/2 Cent)	Article 39 (1cent)	Total Collections
FY 05-06 Approved Budget	\$8,270,266	\$7,284,428	\$7,163,177	\$19,968,290	\$42,686,161
FY 05-06 Estimate	\$8,270,266	\$7,284,428	\$7,163,177	\$20,868,290	\$43,586,161
FY 06-07 Approved Budget	\$8,597,760	\$7,612,228	\$7,485,520	\$20,924,451	\$44,619,959
% Growth FY 05-06 Estimate to FY 06-07 Approved	3.96%	4.50%	4.50%	0.27%	2.37%



## Intergovernmental Revenues

The vast majority of the budgeted intergovernmental revenues in Durham County are related to public assistance programs in our Department of Social Services (DSS). For FY2006-2007, \$289.4 million of the total \$323.5million of Intergovernmental Revenues are budgeted in DSS; of which \$253.8 million is pass-through funding related various federal and state mandated programs.

In North Carolina, counties share in the cost of Medicaid, with approximately 5.3% of each Medicaid dollar spent coming as a match from County funds. For FY2006-2007 the total Medicaid budget is estimated at \$231.6 million, with \$11.7 million of county funds, offset by \$149.5 million in Federal dollars and \$70.4 million of State dollars.

FY2006-2007 Pass Through Dollars				
Program	Federal	State	County	Total
Food Stamps	24,499,019	0	0	24,499,019
LIEAP	294,857	0	0	294,857
Medicaid	149,415,809	70,405,272	11,740,793	231,561,874
State/County Special Assistance to Adults	0	2,150,767	2,150,767	4,301,534
Work First Family Assistance (Cash)	4,841,285	0	0	4,841,285
Title IV B Adoption Assistance	376,056	41,784		417,840
Title IV E Adoption Assistance	1,360,840	402,189	402,189	2,165,218
<b>Totals</b>	<b>180,787,866</b>	<b>73,000,012</b>	<b>14,293,749</b>	<b>268,081,627</b>
<b>Pass Through Funding</b>	<b>253,787,878</b>			

Approximately 40% of Durham County's mental health agency (The Durham Center) revenue comes from intergovernmental sources, mostly the state government, and is currently budgeted at \$16.81 million for FY2006-07. These funds support care programs for children and adults and also support the administrative costs of the newly developed Local Management Entity (LME) which will oversee contracts with various private firms to provide various types of mental health service to county citizens.

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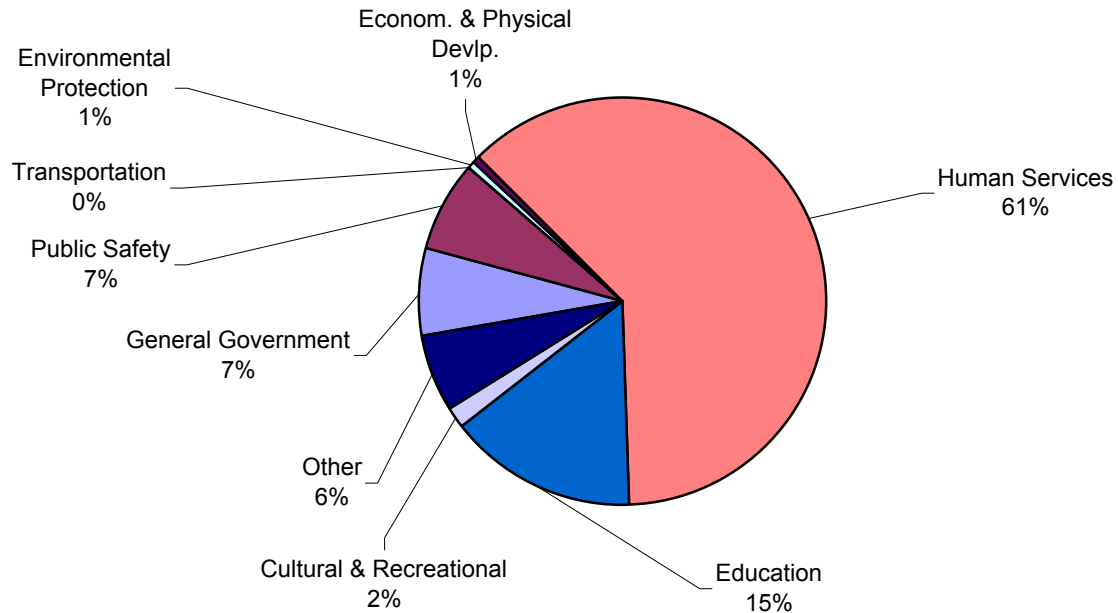


# General Funds Expenditures

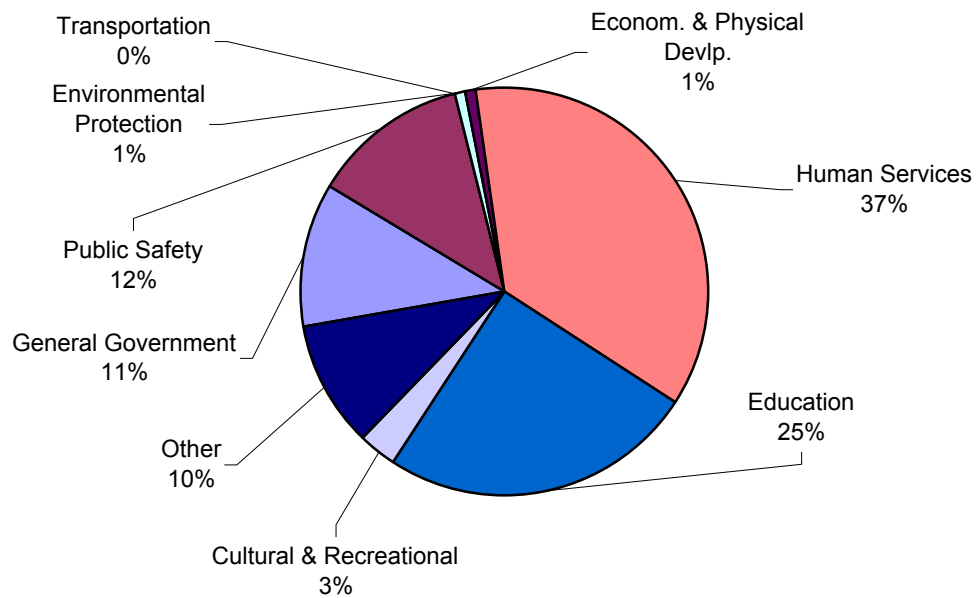
FY 2006-07 Approved Budget

## Expenditures Including DSS Pass Through

Pass Through Funds: \$253,787,878



## Expenditures Excluding DSS Pass Through



# General Fund Expenditures

Funds: 101,102,103,125,150

Department	2004-2005 Actual Revenue	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
<b>▽ General Government</b>	<b>\$ 23,299,627</b>	<b>\$ 25,520,375</b>	<b>\$ 24,352,666</b>	<b>\$ 31,489,746</b>	<b>\$27,906,398</b>
BOARD OF COUNTY COMMISSIONERS	\$ 511,462	\$ 502,279	\$ 496,859	\$ 519,078	\$538,928
COUNTY ADMINISTRATION	\$ 1,137,092	\$ 1,397,493	\$ 1,104,636	\$ 1,685,268	\$1,523,485
FINANCE	\$ 2,198,795	\$ 1,844,488	\$ 1,787,560	\$ 2,143,022	\$2,157,406
TAX ADMINISTRATION	\$ 3,898,006	\$ 4,108,649	\$ 4,647,679	\$ 4,437,266	\$4,635,944
LEGAL	\$ 1,180,844	\$ 1,350,742	\$ 1,289,047	\$ 1,428,755	\$1,440,039
COURT FACILITIES	\$ 288,972	\$ 703,688	\$ 694,139	\$ 810,800	\$731,350
ELECTIONS	\$ 984,532	\$ 1,032,656	\$ 911,146	\$ 969,436	\$824,838
REGISTER OF DEEDS	\$ 1,370,193	\$ 1,472,921	\$ 1,507,022	\$ 1,524,310	\$1,514,674
GENERAL SERVICES	\$ 6,411,520	\$ 7,286,276	\$ 6,771,984	\$ 10,321,837	\$7,437,446
INFORMATION TECHNOLOGY	\$ 3,288,559	\$ 3,544,332	\$ 2,956,504	\$ 4,906,033	\$4,641,853
HUMAN RESOURCES	\$ 1,276,469	\$ 1,363,877	\$ 1,331,990	\$ 1,766,145	\$1,487,304
BUDGET & MANAGEMENT SERVICES	\$ 398,611	\$ 478,802	\$ 424,289	\$ 493,610	\$500,634
VETERANS SERVICES	\$ 62,824	\$ 66,923	\$ 62,562	\$ 96,745	\$78,725
GIS	\$ 291,749	\$ 367,249	\$ 367,249	\$ 387,441	\$393,772
<b>▽ Public Safety</b>	<b>\$ 39,264,251</b>	<b>\$ 40,464,592</b>	<b>\$ 41,211,175</b>	<b>\$ 47,118,988</b>	<b>\$46,774,859</b>
GENERAL SERVICES	\$ 1,074,985	\$ 1,376,548	\$ 1,202,728	\$ 1,421,056	\$1,449,189
COUNTY SHERIFF	\$ 25,485,487	\$ 26,013,958	\$ 25,748,717	\$ 30,811,852	\$30,344,281
EMERGENCY COMMUNICATIONS	\$ 746,056	\$ 622,860	\$ 622,860	\$ 696,973	\$740,930
FIRE MARSHAL	\$ 2,081,634	\$ 1,783,769	\$ 2,923,570	\$ 2,278,621	\$2,212,829
MEDICAL EXAMINER	\$ 109,675	\$ 104,500	\$ 84,074	\$ 104,500	\$95,000
CRIMINAL JUSTICE PARTNERSHIP	\$ 1,536,222	\$ 1,818,482	\$ 1,644,620	\$ 1,937,389	\$1,979,159
OTHER PUBLIC SAFETY	\$ 952,337	\$ 1,218,679	\$ 1,242,014	\$ 1,476,524	\$1,416,524
YOUTH HOME	\$ 902,937	\$ 894,296	\$ 944,669	\$ 1,093,329	\$1,107,079
EMERGENCY MEDICAL SERVICES	\$ 6,374,919	\$ 6,631,500	\$ 6,797,923	\$ 7,298,744	\$7,429,868
<b>▽ Transportation</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$12,500</b>
OTHER TRANSPORTATION	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500	\$12,500
<b>▽ Environmental Protection</b>	<b>\$ 2,403,268</b>	<b>\$ 3,082,150</b>	<b>\$ 3,079,717</b>	<b>\$ 3,335,747</b>	<b>\$3,223,524</b>
GENERAL SERVICES	\$ 1,525,440	\$ 1,769,060	\$ 1,901,122	\$ 1,886,153	\$1,811,191
ENVIRONMENTAL ENGINEERING	\$ 824,763	\$ 1,259,490	\$ 1,125,003	\$ 1,391,006	\$1,353,745
OTHER ENVIRON. PROTECTION	\$ 53,065	\$ 53,600	\$ 53,592	\$ 58,588	\$58,588
<b>▽ Econom. &amp; Physical Devlp.</b>	<b>\$ 2,672,841</b>	<b>\$ 2,689,699</b>	<b>\$ 2,658,350</b>	<b>\$ 3,700,705</b>	<b>\$3,521,209</b>
OPEN SPACE MANAGEMENT	\$ 27,494	\$ 85,000	\$ 215,064	\$ 85,000	\$85,000
PLANNING	\$ 579,076	\$ 740,875	\$ 740,875	\$ 819,635	\$826,273
COOPERATIVE EXTENSION SERVICE	\$ 821,102	\$ 950,490	\$ 895,504	\$ 1,292,428	\$1,161,281
SOIL AND WATER CONSERVATION	\$ 194,670	\$ 188,494	\$ 201,724	\$ 270,878	\$273,982
ECONOMIC DEVELOPMENT	\$ 1,050,500	\$ 724,840	\$ 605,183	\$ 1,232,764	\$1,174,673
<b>▽ Human Services</b>	<b>\$ 340,905,301</b>	<b>\$ 355,689,783</b>	<b>\$ 360,539,104</b>	<b>\$ 411,962,360</b>	<b>\$391,013,235</b>
PUBLIC HEALTH	\$ 15,428,444	\$ 16,678,566	\$ 16,482,642	\$ 18,343,432	\$18,455,050
MENTAL HEALTH	\$ 43,289,389	\$ 38,532,099	\$ 47,673,942	\$ 51,775,335	\$50,916,968
SOCIAL SERVICES	\$ 280,685,300	\$ 298,730,240	\$ 294,757,259	\$ 338,817,703	\$319,814,673

# General Fund Expenditures

Funds: 101,102,103,125,150

Department	2004-2005 Actual Revenue	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
OTHER HUMAN SERVICES	\$ 1,502,168	\$ 1,748,878	\$ 1,625,261	\$ 3,025,890	\$1,826,544
▽ Education	\$ 83,044,943	\$ 88,685,342	\$ 89,560,342	\$ 101,244,733	\$94,805,984
DPS CURRENT EXPENSE	\$ 77,899,932	\$ 83,227,705	\$ 84,127,705	\$ 93,511,340	\$88,127,705
DPS CAPITAL OUTLAY	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 3,000,000	\$2,370,000
DTCC CURRENT EXPENSE	\$ 3,058,716	\$ 3,352,067	\$ 3,352,067	\$ 3,822,520	\$3,630,020
DTCC CAPITAL OUTLAY	\$ 408,795	\$ 408,795	\$ 408,795	\$ 608,394	\$508,795
OTHER EDUCATION	\$ 177,500	\$ 196,775	\$ 171,775	\$ 302,479	\$169,464
▽ Cultural & Recreational	\$ 7,502,477	\$ 9,516,362	\$ 8,720,278	\$ 11,644,788	\$10,668,585
LIBRARY	\$ 5,595,512	\$ 7,106,579	\$ 6,723,849	\$ 8,914,238	\$8,246,389
OTHER CULTURAL & RECREATIONAL	\$ 1,906,965	\$ 2,409,783	\$ 1,996,429	\$ 2,730,550	\$2,422,196
▽ Other	\$ 3,188,637	\$ 3,402,106	\$ 5,474,015	\$ 8,771,413	\$6,197,528
Nondepartmental	\$ 1,340,050	\$ 1,968,085	\$ 4,039,994	\$ 7,032,671	\$4,584,874
Transfer to Reappraisal Fund	\$ 100,000	\$0	\$0	\$135,000	\$0
Transfer to Debt Service	\$ 545,487	\$ 256,021	\$ 256,021	\$ 256,021	\$296,021
Transfer to Cafeteria Plan Fund	\$ 1,103,100	\$ 1,178,000	\$ 1,178,000	\$ 1,347,721	\$1,316,633
Transfer to Risk Management	\$ 100,000	\$0	\$0	\$0	\$0
<b>General Fund Total</b>	<b>\$ 502,293,845</b>	<b>\$529,062,909</b>	<b>\$535,608,147</b>	<b>\$619,280,980</b>	<b>\$584,123,822</b>
Risk Management Fund	\$ 1,717,925	\$2,082,576	\$1,656,015	\$2,418,803	\$2,277,757
Swap Fund	\$ 163,534	\$0	\$0	\$0	\$470,876
Capital Financing Fund	\$34,705,508	\$39,108,597	\$37,718,304	\$38,945,606	\$31,508,491
Transfer to General Fund	\$500,000	\$0	\$0	\$0	\$0
Transfer to Debt Service	\$31,560,440	\$35,877,347	\$34,487,054	\$37,907,163	\$30,470,048
Transfer to PAYG	\$2,645,068	\$3,231,250	\$3,231,250	\$1,038,443	\$1,038,443
Cafeteria Plan Fund	\$11,145,655	\$12,460,003	\$12,949,030	\$13,281,896	\$13,250,808
<b>General Funds Total</b>	<b>\$550,026,467</b>	<b>\$582,714,085</b>	<b>\$587,931,496</b>	<b>\$673,927,285</b>	<b>\$631,631,754</b>
To Risk Management Fund	(\$100,000)	\$0	\$0	\$0	\$0
To Cafeteria Plan Fund	(\$1,103,100)	(\$1,178,000)	(\$1,178,000)	(\$1,347,721)	(\$1,316,633)
To General Fund from Capital Finance	(\$500,000)	\$0	\$0	\$0	\$0
<b>General Funds Total</b>	<b>\$548,323,367</b>	<b>\$581,536,085</b>	<b>\$586,753,496</b>	<b>\$672,579,564</b>	<b>\$630,315,121</b>

## All Funds Summary of Revenues

Fund	2004-2005 Actual Revenues	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
<b>General Funds</b>	<b>\$ 551,392,393</b>	<b>\$ 582,714,085</b>	<b>\$ 589,143,820</b>	<b>\$ 643,121,706</b>	<b>\$ 631,631,754</b>
Taxes	\$ 213,718,822	\$ 219,910,788	\$ 226,987,993	\$ 225,812,152	\$ 229,199,974
Licenses and Permits	\$ 970,019	\$ 982,300	\$ 700,640	\$ 798,000	\$ 803,000
Intergovernmental	\$ 279,591,310	\$ 292,839,402	\$ 293,574,344	\$ 335,154,181	\$ 316,825,150
Contributions and Donations	\$ 490,120	\$ 338,409	\$ 553,736	\$ 1,222,744	\$ 1,770,648
Investment Income	\$ 975,033	\$ 1,263,839	\$ 1,000,139	\$ 1,299,628	\$ 1,339,133
Rental Income	\$ 1,946,217	\$ 1,590,716	\$ 1,951,619	\$ 1,936,555	\$ 1,936,555
Service Charges	\$ 37,878,571	\$ 32,581,754	\$ 41,565,712	\$ 41,998,268	\$ 42,477,828
Sewer Connection Fees	\$ 700,549	\$ 501,300	\$ 600,373	\$ 603,000	\$ 603,000
Other Revenues	\$ 11,449,510	\$ 12,041,367	\$ 13,131,019	\$ 12,403,775	\$ 12,971,635
Other Financing Sources	\$ 3,672,243	\$ 20,664,210	\$ 9,078,245	\$ 21,893,403	\$ 23,704,831
<b>Special Revenue Fund</b>	<b>\$ 5,535,849</b>	<b>\$ 8,241,902</b>	<b>\$ 5,588,247</b>	<b>\$ 6,050,763</b>	<b>\$ 6,139,622</b>
Taxes	\$ 4,059,243	\$ 4,137,917	\$ 4,242,287	\$ 4,183,920	\$ 4,186,974
Investment Income	\$ 52,395	\$ 0	\$ 7,733	\$ 3,305	\$ 11,620
Service Charges	\$ 1,274,211	\$ 1,168,222	\$ 1,338,227	\$ 1,274,211	\$ 1,274,211
Other Financing Sources	\$ 150,000	\$ 2,935,763	\$ 0	\$ 589,327	\$ 666,817
<b>Debt Service</b>	<b>\$ 33,692,030</b>	<b>\$ 37,462,554</b>	<b>\$ 35,896,961</b>	<b>\$ 40,688,982</b>	<b>\$ 40,571,867</b>
Intergovernmental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,970,000
Investment Income	\$ 79,306	\$ 0	\$ 22,401	\$ 50,000	\$ 50,000
Rental Income	\$ 26,717	\$ 0	\$ 20,000	\$ 26,400	\$ 26,400
Service Charges	\$ 262,362	\$ 254,526	\$ 254,526	\$ 246,321	\$ 246,321
Other Revenues	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1
Other Financing Sources	\$ 33,323,645	\$ 37,208,028	\$ 35,600,034	\$ 40,366,260	\$ 33,279,145
<b>Enterprise Funds</b>	<b>\$ 9,684,915</b>	<b>\$ 13,616,126</b>	<b>\$ 12,903,349</b>	<b>\$ 12,594,265</b>	<b>\$ 12,594,265</b>
Licenses and Permits	\$ 390	\$ 473	\$ 455	\$ 473	\$ 473
Investment Income	\$ 626,115	\$ 381,000	\$ 32,611	\$ 2,000	\$ 2,000
Enterprise Charges	\$ 4,726,478	\$ 7,620,000	\$ 7,400,071	\$ 7,849,855	\$ 7,849,855
Sewer Connection Fees	\$ 648,343	\$ 496,880	\$ 284,422	\$ 496,880	\$ 496,880
Other Revenues	\$ 2,677	\$ 10,400	\$ 10,200	\$ 10,400	\$ 10,400
Other Financing Sources	\$ 3,680,911	\$ 5,107,373	\$ 5,175,590	\$ 4,234,657	\$ 4,234,657
<b>Trust Funds</b>	<b>\$ 8,847,693</b>	<b>\$ 3,694,205</b>	<b>\$ 3,540,641</b>	<b>\$ 7,176,735</b>	<b>\$ 7,992,556</b>
Contributions and Donations	\$ 163,205	\$ 159,750	\$ 40,641	\$ 142,280	\$ 250
Investment Income	\$ 5,130,420	\$ 3,534,455	\$ 0	\$ 3,534,455	\$ 4,346,255
Service Charges	\$ 3,554,067	\$ 0	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
Other Financing Sources	\$ 0	\$ 0	\$ 0	\$ 0	\$ 146,051
<b>Total All Funds</b>	<b>\$ 609,152,879</b>	<b>\$ 645,728,872</b>	<b>\$ 647,073,018</b>	<b>\$ 709,632,451</b>	<b>\$ 698,930,064</b>

## All Funds Summary of Expenditures

<b>Fund</b>	2004-2005 Actual Expenditures	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
<b>▽ General Funds</b>	<b>\$ 550,026,467</b>	<b>\$ 582,714,085</b>	<b>\$ 587,931,496</b>	<b>\$ 673,927,285</b>	<b>\$ 631,631,754</b>
General	\$ 502,293,845	\$ 529,062,909	\$ 535,608,147	\$ 619,280,980	\$ 584,123,822
Risk Management	\$ 1,717,925	\$ 2,082,576	\$ 1,656,015	\$ 2,418,803	\$ 2,277,757
Swap Agreement	\$ 163,534	\$ 0	\$ 0	\$ 0	\$ 470,876
Capital Improvement Plan	\$ 34,705,508	\$ 39,108,597	\$ 37,718,304	\$ 38,945,606	\$ 31,508,491
Cafeteria Plan	\$ 11,145,655	\$ 12,460,003	\$ 12,949,030	\$ 13,281,896	\$ 13,250,808
<b>▽ Special Revenue Funds</b>	<b>\$ 5,474,634</b>	<b>\$ 8,241,902</b>	<b>\$ 7,589,235</b>	<b>\$ 5,868,724</b>	<b>\$ 6,139,622</b>
Bethesda Fire District	\$ 1,001,029	\$ 1,236,254	\$ 1,137,638	\$ 981,398	\$ 981,398
Lebanon Fire District	\$ 623,185	\$ 836,206	\$ 548,992	\$ 913,038	\$ 913,038
Parkwood Fire District	\$ 1,109,311	\$ 1,132,004	\$ 1,132,004	\$ 1,093,234	\$ 1,093,234
Redwood Fire District	\$ 540,103	\$ 605,000	\$ 563,395	\$ 621,302	\$ 621,302
New Hope Fire District	\$ 38,582	\$ 36,443	\$ 36,443	\$ 38,341	\$ 41,395
Eno Fire Distrcit	\$ 17,742	\$ 15,716	\$ 15,716	\$ 16,210	\$ 16,210
Bahama Fire District	\$ 331,930	\$ 453,461	\$ 453,461	\$ 480,937	\$ 480,937
Special Park District	\$ 313,489	\$ 307,422	\$ 310,496	\$ 307,162	\$ 307,162
Emg. Srv. Telephone System	\$ 1,466,089	\$ 3,536,241	\$ 3,244,675	\$ 1,286,877	\$ 1,386,877
Special Butner	\$ 11,661	\$ 11,450	\$ 11,450	\$ 15,069	\$ 15,069
Reappraisal Reserve	\$ 21,513	\$ 71,705	\$ 134,965	\$ 115,156	\$ 283,000
<b>▽ Debt Service</b>	<b>\$ 34,916,252</b>	<b>\$ 37,462,554</b>	<b>\$ 35,896,960</b>	<b>\$ 40,688,982</b>	<b>\$ 40,571,867</b>
Debt Service	\$ 34,916,252	\$ 37,462,554	\$ 35,896,960	\$ 40,688,982	\$ 40,571,867
<b>▽ Enterprise Funds</b>	<b>\$ 7,536,552</b>	<b>\$ 13,616,126</b>	<b>\$ 14,621,214</b>	<b>\$ 12,594,265</b>	<b>\$ 12,594,265</b>
Sewer Utility	\$ 8,041,814	\$ 10,003,753	\$ 11,008,841	\$ 9,359,608	\$ 9,359,608
Water & Sewer Debt Service	-\$ 505,262	\$ 3,612,373	\$ 3,612,373	\$ 3,234,657	\$ 3,234,657
<b>▽ Trust Funds</b>	<b>\$ 2,517,276</b>	<b>\$ 3,694,205</b>	<b>\$ 7,095,654</b>	<b>\$ 7,176,735</b>	<b>\$ 7,992,556</b>
George R. Linder Memorial	\$0	\$250	\$0	\$250	\$250
Community Health Trust	\$2,460,000	\$3,534,455	\$7,034,455	\$7,034,455	\$7,846,255
L.E.O. Retirement Trust	\$57,276	\$159,500	\$61,199	\$142,030	\$146,051
<b>▽ Internal Service Funds</b>	<b>\$ 315,618</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Equipment Leasing	\$ 315,618	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total All Funds</b>	<b>\$ 600,786,799</b>	<b>\$ 645,728,872</b>	<b>\$ 653,134,559</b>	<b>\$ 740,255,991</b>	<b>\$ 698,930,064</b>

## All Funds FTEs (Full Time Equivalent Positions)

Department	2004-2005 Actual FTEs	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▽ General Funds					
▽ GENERAL					
▽ <b>Function-General Government</b>	<b>230.530</b>	<b>241.530</b>	<b>245.530</b>	<b>260.530</b>	<b>250.030</b>
BOARD OF COUNTY COMMISSIONERS	3.000	3.000	3.000	3.000	3.000
COUNTY ADMINISTRATION	9.000	10.000	10.000	11.000	11.000
FINANCE	24.000	24.000	24.000	24.000	23.000
TAX ADMINISTRATION	63.380	65.380	69.380	70.380	70.380
LEGAL	15.000	16.000	16.000	16.000	16.000
ELECTIONS	7.000	7.000	7.000	7.000	7.000
REGISTER OF DEEDS	17.000	18.000	18.000	18.000	18.000
GENERAL SERVICES	34.000	36.000	36.000	42.000	38.000
INFORMATION TECHNOLOGY	35.150	38.150	38.150	42.150	39.150
HUMAN RESOURCES	17.000	17.000	17.000	19.000	17.000
BUDGET & MANAGEMENT SERVICES	5.000	6.000	6.000	6.000	6.000
VETERANS SERVICES	1.000	1.000	1.000	2.000	1.500
▽ <b>Function-Public Safety</b>	<b>609.840</b>	<b>626.340</b>	<b>634.700</b>	<b>645.960</b>	<b>640.460</b>
GENERAL SERVICES	16.000	18.000	18.000	18.000	18.000
COUNTY SHERIFF	422.090	433.090	433.000	440.000	437.000
FIRE MARSHAL	32.000	32.000	41.000	43.000	41.000
CRIMINAL JUSTICE PARTNERSHIP	27.500	30.000	29.500	27.200	26.700
YOUTH HOME	16.700	16.700	16.700	21.260	21.260
EMERGENCY MEDICAL SERVICES	95.550	96.550	96.500	96.500	96.500
▽ <b>Function-Environmental Protection</b>	<b>31.000</b>	<b>32.000</b>	<b>32.000</b>	<b>35.000</b>	<b>32.000</b>
GENERAL SERVICES	17.000	17.000	17.000	20.000	17.000
ENVIRONMENTAL ENGINEERING	14.000	15.000	15.000	15.000	15.000

## All Funds FTEs (Full Time Equivalent Positions)

Department	2004-2005 Actual FTEs	2005-2006 Original Budget	2005-2006 12 Month Estimate	2006-2007 Department Requested	2006-2007 Commissioner Approved
▼ <b>Function-Econom. &amp; Physical Devlp.</b>	<b>21.150</b>	<b>21.540</b>	<b>19.070</b>	<b>21.070</b>	<b>22.070</b>
COOPERATIVE EXTENSION SERVICE	18.150	18.540	15.070	17.070	18.070
SOIL AND WATER CONSERVATION	3.000	3.000	4.000	4.000	4.000
▼ <b>Function-Human Services</b>	<b>745.200</b>	<b>750.200</b>	<b>760.430</b>	<b>784.510</b>	<b>770.510</b>
PUBLIC HEALTH	221.130	223.130	230.130	246.960	234.960
MENTAL HEALTH	66.770	66.770	62.000	62.000	62.000
SOCIAL SERVICES	455.300	458.300	466.300	473.550	471.550
OTHER HUMAN SERVICES	2.000	2.000	2.000	2.000	2.000
▼ <b>Function-Cultural &amp; Recreational</b>	<b>108.240</b>	<b>127.140</b>	<b>127.140</b>	<b>143.530</b>	<b>138.530</b>
LIBRARY	108.240	127.140	127.140	143.530	138.530
<b>GENERAL FUND TOTAL</b>	<b>1745.960</b>	<b>1798.750</b>	<b>1818.870</b>	<b>1890.600</b>	<b>1853.600</b>

<b>Other General Funds</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>	<b>2.000</b>
▼ RISK MANAGEMENT					
▼ General Government					
RISK MANAGEMENT ADMINISTRATION	2.000	2.000	2.000	2.000	2.000

▼ <b>Enterprise Funds</b>	<b>5.000</b>	<b>6.000</b>	<b>5.000</b>	<b>6.000</b>	<b>6.000</b>
▼ SEWER UTILITY					
▼ Utilities					
WATER AND SEWER	5.000	6.000	5.000	6.000	6.000

<b>ALL FUNDS TOTAL</b>	<b>1752.960</b>	<b>1806.750</b>	<b>1825.870</b>	<b>1898.600</b>	<b>1861.600</b>
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FY2006-2007 Approved New Positions

Position	FTEs	Salary and Benefits	Starting Date
Senior Policy Analyst (County Manager)	1.00	\$38,002	7/1/2006
GIS Cartographer (Tax)	1.00	\$40,011	10/1/2006
Maint. Tech. I (General Services)	1.00	\$29,101	8/1/2006
Maint. Tech. II (Qul. Cntrl. Inspec.) (Gen. Services)	1.00	\$28,136	10/1/2006
Equip. Technician (Gen. Services)	1.00	\$28,136	10/1/2006
Administrative Assistant II (IT)	1.00	\$31,445	10/1/2006
Processing Assistant III (Veteran Services)	0.50	\$11,243	10/1/2006
Deputy - Crime Scene (Sheriff)	1.00	\$31,724	10/1/2006
Staff Assistant I - Records (Sheriff)	1.00	\$21,592	10/1/2006
Asst. Prog Manager-Gangnet (Sheriff)	1.00	\$46,464	7/1/2006
Program Manager-Gangnet (Sheriff)	1.00	\$52,340	7/1/2006
Human Services Coordinator II (CJRC)	1.00	\$52,293	7/1/2006
Program Manager (CJRC)	0.20	\$10,496	7/1/2006
Detention Counselor (Youth Home)	4.56	\$123,003	10/1/2006
Extension Program Assistant (reclass) (Cooperative Extension)	1.00	\$2,665	10/1/2006
Nutritionist II (Public Health)	1.00	\$49,357	7/1/2006
Processing Assistant III (Public Health)	0.60	\$21,206	7/1/2006
Public Health Nurse III (Public Health)	1.00	\$64,093	10/1/2006
Assistant (Public Health)	1.00	\$31,228	7/1/2006
Dentist (Public Health)	1.00	\$82,094	7/1/2006
Hygienist (Public Health)	1.00	\$43,780	7/1/2006
Interpreter (Public Health)	1.00	\$33,917	7/1/2006
Processing Assistant III (Social Services)	2.00	\$43,894	10/1/2006
Community Social Services Tech (Social Services)	1.00	\$29,142	10/1/2006
Social Worker II (Social Services)	0.25	\$12,996	7/1/2006
Development Officer (Library)	0.47	\$17,611	7/1/2006
Librarian/Reference (Library)	2.50	\$51,075	1/1/2007
Library Assistant/Children's (Library)	1.00	\$16,542	1/1/2007
Library Circulation Manager (Library)	1.00	\$21,330	1/1/2007
Library Page (Library)	1.92	\$14,896	1/1/2007
Senior Librarian/Children's Manager (Library)	1.00	\$22,273	1/1/2007
Senior Librarian/Reference (Library)	1.00	\$22,273	1/1/2007
Senior Library/Children's (Library)	1.00	\$16,541	1/1/2007
System Support Technician (Library)	1.50	\$39,154	1/1/2007
	<b>38.50</b>	<b>\$1,180,053</b>	